Amendments to the Claims:

This listing of claims will replace all prior versions and listing of claims in the application.

Claims 25, 27 and 30 are amended.

Listing of Claims:

1-24 (Canceled)

25. (Currently Amended) A method for manufacturing a magnetoresistive element comprising an intermediate layer and a pair of magnetic layers sandwiching the intermediate layer, wherein at least one of the magnetic layers includes an oxide ferrite; the method comprising:

forming the oxide ferrite by sputtering with an oxide target while applying a bias voltage to a substrate including a plane on which the oxide ferrite is to be formed so as to adjust an amount of oxygen supplied to the oxide ferrite from the oxide target,

wherein the oxide target comprises a compound comprising Fe and O.

26. (Original) The method for manufacturing a magneto-resistive element according to claim 25, wherein the applied bias voltage is a high-frequency bias voltage.

27. (Currently Amended) The method for manufacturing a magneto-resistive element according to claim 25, wherein the substrate is heated to a temperature [[is]] of at least 250°C and at most 700°C.

28. (Original) A method for forming a magnetic compound film, the method comprising:

forming the magnetic compound film by sputtering with a compound target while applying a bias voltage to a substrate including a plane on which the magnetic compound film is to be formed so as to adjust the amount of at least one selected from oxygen and nitrogen supplied to the magnetic compound film from the compound target.

29. (Original) The method for forming a magnetic compound film according to claim 28, wherein the applied bias voltage is a high-frequency bias voltage.

30. (Currently Amended) The method for forming a magnetic compound film according to claim 28, wherein the substrate is heated to a temperature [[is]] of at least 250°C and at most 700°C.